

113TH CONGRESS  
1ST SESSION

# S. 1045

To amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment.

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IN THE SENATE OF THE UNITED STATES

MAY 23, 2013

Mr. COBURN (for himself and Mr. PRYOR) introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

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## A BILL

To amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. INELIGIBILITY OF PERSONS HAVING SERI-**  
4 **OUSLY DELINQUENT TAX DEBTS FOR FED-**  
5 **ERAL EMPLOYMENT.**

6 (a) IN GENERAL.—Chapter 73 of title 5, United  
7 States Code, is amended by adding at the end the fol-  
8 lowing:

1 “SUBCHAPTER VIII—INELIGIBILITY OF PER-  
2 SONS HAVING SERIOUSLY DELINQUENT  
3 TAX DEBTS FOR FEDERAL EMPLOYMENT

4 “§ 7381. **Ineligibility of persons having seriously de-**  
5 **linquent tax debts for Federal employ-**  
6 **ment**

7 “(a) DEFINITIONS.—For purposes of this section—

8 “(1) the term ‘seriously delinquent tax debt’  
9 means an outstanding debt under the Internal Rev-  
10 enue Code of 1986 for which a notice of lien has  
11 been filed in public records pursuant to section 6323  
12 of such Code, except that such term does not in-  
13 clude—

14 “(A) a debt that is being paid in a timely  
15 manner pursuant to an agreement under sec-  
16 tion 6159 or section 7122 of such Code; and

17 “(B) a debt with respect to which a collec-  
18 tion due process hearing under section 6330 of  
19 such Code, or relief under subsection (a), (b),  
20 or (f) of section 6015 of such Code, is re-  
21 quested or pending; and

22 “(2) the term ‘Federal employee’ means—

23 “(A) an employee, as defined by section  
24 2105; and

1                   “(B) an employee of the United States  
2                   Postal Service or of the Postal Regulatory Com-  
3                   mission.

4                   “(b) INELIGIBILITY FOR FEDERAL EMPLOYMENT.—  
5 An individual who has a seriously delinquent tax debt shall  
6 be ineligible to be appointed, or to continue serving, as  
7 a Federal employee.

8                   “(c) REGULATIONS.—The Office of Personnel Man-  
9 agement shall, for purposes of carrying out this section  
10 with respect to the executive branch, prescribe any regula-  
11 tions which the Office considers necessary, which shall in-  
12 clude regulations authorizing each agency to establish an  
13 appeal process for affected individuals.”.

14                   (b) CLERICAL AMENDMENT.—The analysis for chap-  
15 ter 73 of title 5, United States Code, is amended by add-  
16 ing at the end the following:

“SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY  
DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

“7381. Ineligibility of persons having seriously delinquent tax debts for Federal  
employment.”.

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